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IDAHO PUBLIC
UTILITIES COMMISSION



VIA: OVERNIGHT MAIL

April 3, 2012

Ms. Jean D. Jewell
Commission Secretary
Idaho Public Utilities Commission
472 W. Washington
Boise, ID 83702-5983

Re: Docket No. AVU-E-12-03

Dear Ms. Jewell:

Attached for filing is an original and 7 copies of Avista Utilities "Withdrawal of Petition For a Change in the Depreciation Method Applied to Transportation Equipment" in the above referenced Docket. Avista hereby withdraws its Petition for an Order for a change in the depreciation method applied to transportation equipment in Docket No. AVU-E-12-03. After discussions with the Commission's Staff, it was determined that this matter is better addressed through a later filing when the depreciation study is complete.

Please direct any questions regarding this filing to Karen Schuh at (509) 495-2293.

Sincerely,

A handwritten signature in black ink that reads "Kelly Norwood". The signature is written in a cursive, flowing style.

Kelly Norwood
Vice President, State and Federal Regulation

c: See attached service list

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served Avista Corporation's Withdrawal of the Application for an Order Authorizing the change in the depreciation method applied to transportation equipment by mailing a copy thereof, postage prepaid to the following:

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Dated at Spokane, Washington this 3rd day of April 2012.



Karen K. Schuh
Senior Regulatory Analyst